

HR 5365

To amend the Internal Revenue Code of 1986 to provide an above-the-line deduction for child care expenses, and for other purposes.

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 31, 2014

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jul 31, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/5365>

Sponsor

Name: Rep. Pascrell, Bill, Jr. [D-NJ-9]

Party: Democratic • **State:** NJ • **Chamber:** House

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Cartwright, Matt [D-PA-17]	D · PA		Jul 31, 2014
Rep. Edwards, Donna F. [D-MD-4]	D · MD		Jul 31, 2014
Rep. Peters, Scott H. [D-CA-52]	D · CA		Jul 31, 2014
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Jul 31, 2014
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Dec 10, 2014

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 31, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 S 1975	Identical bill	Jan 30, 2014: Read twice and referred to the Committee on Finance.

Amends the Internal Revenue Code to allow taxpayers who do not otherwise itemize their tax deductions a deduction from gross income (above-the-line deduction) for their employment-related expenses incurred in caring for a child under the age of 13 or a child who is physically or mentally incapable of self care (qualifying child). Limits the dollar amount of such deduction in a taxable year to \$7,000 for taxpayers with one qualifying child or \$14,000 for taxpayers with two or more qualifying children. Allows an annual inflation adjustment to such amounts for taxable years beginning after 2014.

Actions Timeline

- **Jul 31, 2014:** Introduced in House
- **Jul 31, 2014:** Referred to the House Committee on Ways and Means.